

## 3006.9000

### Subpart 3006.90—Competition Requirements For Personal Services Contracting

#### 3006.9000 Applicability (USCG).

Contracts awarded by the U.S. Coast Guard using the procedures in (HSAR) 48 CFR 3037.104-91 are expressly authorized under Section 1091 of Title 10 U.S.C. as amended, for the Coast Guard and are exempt from the competition requirements of (FAR) 48 CFR part 6.

### PART 3007—ACQUISITION PLANNING [RESERVED]

### PART 3008—REQUIRED SOURCES OF SUPPLIES AND SERVICES [RESERVED]

### PART 3009—CONTRACTOR QUALIFICATIONS

#### Subpart 3009.1—Responsible Prospective Contractors

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3009.470-1 Definition.

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3009.470-4 Contract clause.

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3009.507 Solicitation provisions.

AUTHORITY: 41 U.S.C. 418b (a) and (b).

SOURCE: 68 FR 67871, Dec. 4, 2003, unless otherwise note.

## 48 CFR Ch. 30 (10-1-05 Edition)

### Subpart 3009.1—Responsible Prospective Contractors

#### 3009.104-70 Prohibition on contracts with corporate expatriates.

#### 3009.104-71 General.

DHS may not enter into any contract with a foreign incorporated entity, which is treated as an inverted domestic corporation under subsection (b) of section 835 of the Homeland Security Act, Pub. L. 107-296.

#### 3009.104-72 Definitions.

As used in this subpart—

*Expanded Affiliated Group* means an affiliated group as defined in section 1504(a) of the Internal Revenue Code of 1986 (without regard to section 1504(b) of such Code), except that section 1504 of such Code shall be applied by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears.

*Foreign Incorporated Entity* means any entity which is, or but for subsection (b) of section 835 of the Homeland Security Act, Pub. L. 107-296, would be, treated as a foreign corporation for purposes of the Internal Revenue Code of 1986.

*Inverted Domestic Corporation.* A foreign incorporated entity shall be treated as an inverted domestic corporation if, pursuant to a plan (or a series of related transactions)—

(1) The entity completes after the date of enactment of this Act, the direct or indirect acquisition of substantially all of the properties held directly or indirectly by a domestic corporation or substantially all of the properties constituting a trade or business of a domestic partnership;

(2) After the acquisition at least 80 percent of the stock (by vote or value) of the entity is held—

(i) In the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by reason of holding stock in the domestic corporation; or

(ii) In the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership; and